

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Contact Person: [REDACTED]

Telephone Number: [REDACTED]

In Reference to: [REDACTED]

Date: [REDACTED]

Dear Applicant:

This is in further reference to your application for application for recognition of exemption under section 501(c)(1) of the Internal Revenue Code.

In our letter dated [REDACTED] we ruled that you failed to meet the statutory requirements for exemption under section 501(c)(1) of the Code and we concluded that you were not exempt under section 501(c)(1). However, as you were informed at your conference of right, we inadvertently left out the word "not" from the above conclusion.

On [REDACTED] we held a conference in which you provided us with information and documents on your position. We have reviewed all documents and information you have provided before and after the conference, including consultation on court decisions on certain cases upon which your position is based. While we found the historical documentation and cases to be of great interest, we do not believe that the documents and arguments show that you meet the specific requirements for exemption under section 501(c)(1) of the Code as set forth by the statute.

Accordingly, this is a final adverse ruling on your application for exemption under section 501(c)(1) of the Code. This ruling is made for the following reasons: You have not shown that you are an instrumentality of the United States. You have not shown that you were organized under an Act of Congress that provided for your tax exemption.

You are required to file federal income tax returns using Form 1120 to report any taxable income. You should file the returns with the appropriate Service Center indicated in the instructions for the returns.

[REDACTED]
Page 2

If you have any immediate questions concerning this ruling, please contact the person whose name and telephone number appear in the heading of this letter. You should address questions concerning the filing of returns to your key District Director.

Sincerely,

[REDACTED]
[REDACTED]
Chief, Exempt Organizations
Technical Branch [REDACTED]

copy: DD, [REDACTED]
Attn: Chief, EP/EO Division